ABSTRAK

Penelitian ini dilakukan bertujuan untuk menguji pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO) terhadap *Return On Equity* (ROE). Data diperoleh melalui Bursa Efek Indonesia berupa laporan keuangan triwulan yang telah disusun oleh PT. Mustika Ratu Tbk.

Pada penelitian ini tidak menggunakan sampel tetapi populasi karena obyek yang diteliti hanya satu perusahaan yaitu PT. Mustika Ratu Tbk selama 8 tahun pada periode 2008-2015, maka diperoleh populasi sebanyak 32. Teknik analisis data yang digunakan adalah analisis regresi linier berganda, uji asumsi klasik, dan uji hipotesis. Pengujian dilakukan dengan menggunakan alat bantu software komputer dengan program SPSS 20 (*Statistical Product and Service Solutions*).

Dari penelitian yang dilakukan, hasil analisis menunjukkan bahwa variabel CR, DER, dan TATO berpengaruh secara simultan terhadap ROE. Sementara secara parsial CR dan DER tidak berpengaruh signifikan terhadap ROE dengan arah negatif, sedangkan variabel TATO berpengaruh signifikan terhadap ROE dengan arah positif.

Kata kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), *Return On Equity* (ROE).

ABSTRACT

The purpose of this research is to examine the influence of current ratio (CR), debt to equity ratio (DER) and total asset turnover (TATO) on return on equity (ROE). The data has been obtained from the Indonesia Stock Exchange in the form of the quarterly financial statements which have been prepared by PT. Mustika Ratu Tbk.

This research does not use sample but the population because the object of the research is only one company i.e. PT. Mustika Ratu Tbk for 8 years in 2008-2015 periods, then 32 objects have been obtained from the population. The data analysis technique has been done by using multiple linear regression analysis, the classic assumption test, and hypothesis test. The examination has been carried out by using computer software and SPSS 20 (Statistical Product and Service Solutions).

The results of the analysis shows that the variables of CR, DER, and TATO simultaneously give influence to the ROE. Meanwhile, the variables of CR and DER partiallyt does not give any significant influence to the ROE with negative direction whereas TATO give significant influence to the ROE with positive direction.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), Return On Equity (ROE).